## 142 - Board of Tax Appeals

## A001 Adjudication of Tax Appeals

The Board of Tax Appeals maintains public confidence in the state tax system. The Board is the final administrative authority for resolving disputes of property, excise, and other taxes in the state of Washington. As an integral part of the state's tax system, the Board provides a convenient and inexpensive forum for both taxing authorities and taxpayers. The Board processes 4,000 new appeals annually, many presenting complex legal and valuation issues. The Board conducts hearings throughout the state and issues comprehensive, timely written decisions based upon generally accepted appraisal practices, Washington statutes and constitution, case law, and board precedents.

Account	FY 2014	FY 2015	<b>Biennial Total</b>
FTE	11.2	11.2	11.2
001 General Fund			
001-1 State	\$1,217,000	\$1,178,000	\$2,395,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and

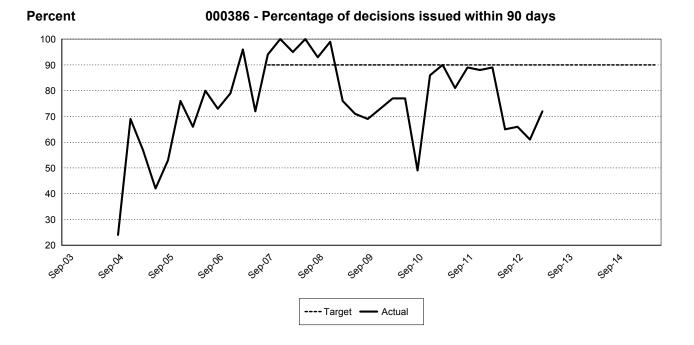
effectively

Statewide Strategy: Support democratic processes and government accountability

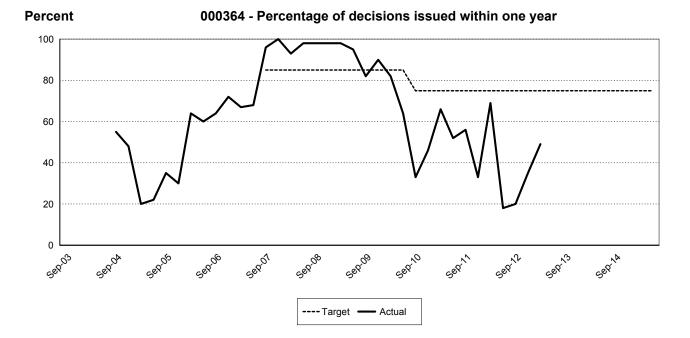
## **Expected Results**

Resolve tax disputes fairly, inexpensively, and in a timely fashion.

000386 Percentage of Board of Tax Appeal decisions issued within 90 days of the hearing.				
Biennium	Period	Actual	Target	
2013-15	Q8		90%	
	Q7		90%	
	Q6		90%	
	Q5		90%	
	Q4		90%	
	Q3		90%	
	Q2		90%	
	Q1		90%	
2011-13	Q8		90%	
	Q7	72%	90%	
	Q6	61%	90%	
	Q5	66%	90%	
	Q4	65%	90%	
	Q3	89%	90%	
	Q2	88%	90%	
	Q1	89%	90%	
2009-11	Q8	81%	90%	
	Q7	90%	90%	
	Q6	86%	90%	
	Q5	49%	90%	
	Q4	77%	90%	
	Q3	77%	90%	
	Q2	73%	90%	
	Q1	69%	90%	



000364 Percentage of Board of Tax Appeal decisions issued within one year of the filing of a Notice of Appeals.				
Biennium	Period	Actual	Target	
2013-15	Q8		75%	
	Q7		75%	
	Q6		75%	
	Q5		75%	
	Q4		75%	
	Q3		75%	
	Q2		75%	
	Q1		75%	
2011-13	Q8		75%	
	Q7	49%	75%	
	Q6	35%	75%	
	Q5	20%	75%	
	Q4	18%	75%	
	Q3	69%	75%	
	Q2	33%	75%	
	Q1	56%	75%	
2009-11	Q8	52%	75%	
	Q7	66%	75%	
	Q6	46%	75%	
	Q5	33%	75%	
	Q4	64%	85%	
	Q3	82%	85%	
	Q2	90%	85%	
	Q1	82%	85%	



## **Grand Total**

	FY 2014	FY 2015	Biennial Total
FTE's	11.2	11.2	11.2
GFS	\$1,217,000	\$1,178,000	\$2,395,000
Other	\$0	\$0	\$0
Total	\$1,217,000	\$1,178,000	\$2,395,000

ParameterEntered AsBudget Period2013-15Agency142

Version 2C - Enacted Recast
Result Area All Result Areas
Activity All Activities
Program All Programs
Sub Program All Sub Programs

Account All Accounts

Expenditure Authority Type All Expenditure Authority Types

Theme All

Sort By Activity Display All Account Types Yes Include Policy Level Yes Include Activity Description Yes Include Statewide Result Area Yes Include Statewide Strategy Yes Include Expected Results Text Yes Include Charts Yes Chart Type Line